TAXABLE YEAR

1997

Instructions for Automatic Extension for Limited Liability Companies

CALIFORNIA FORM

3537

Reminder

A Limited Liability Company (LLC) should not use form FTB 3537 to pay its LLC tax of \$800. Instead, the LLC should use form FTB 3522, Limited Liability Company Tax Voucher, to pay the LLC tax.

General Information

If an LLC cannot file its California LLC return by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1998 (calendar year filers), it may file its LLC return on or before the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 15, 1998 (calendar year filers), without filing a written request for an extension.

However, to avoid late payment penalties and interest, 100% of the LLC fee must be paid by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1998 (calendar year filers). Use the payment voucher below to mail in the payment.

How to Complete the Form

Please enter all the information requested on this form. To help ensure timely and proper application of the payment to the LLC account, please make sure to enter the Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

Side 1 - Box 1, LLC fee due -

This is the amount you expect to enter on Form 568, Side 1, line 2.

Box 2, Member's tax due -

Enter the amount from Side 2.

Box 3, Amount of Payment -

Enter the total of box 1 and box 2.

Side 2 – List the names, social security numbers or FEINs for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company's List of Members and Consents.

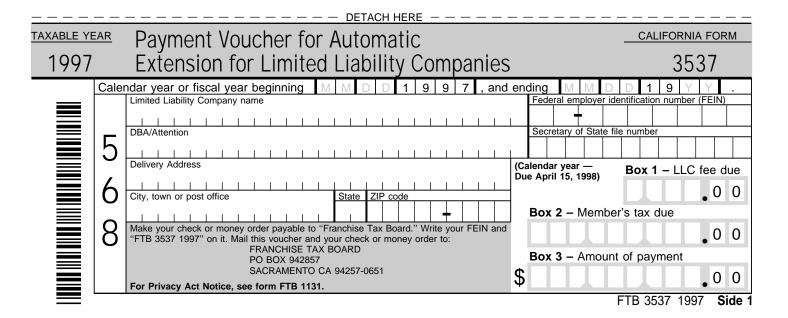
Where to File

Mail only the detached voucher portion with the payment to:FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0651

If the return is filed by the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 15, 1998 (calendar year filers), the return will qualify for the extension.

Penalties and Interest

Remember, an extension of time to **file** the LLC return is not an extension of time to **pay** the LLC fee or the tax for nonconsenting nonresident members. If the LLC fails to pay its LLC fee by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1998 (calendar year filers), a late payment penalty plus interest will be added to the tax due.



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Limited liability company name Federal employer ider							er identification number (FEIN)					Secretary of State file number									
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Nonresident member(s) that did not sign form F1B 3832:	Taxable Year 1997				
Member's name	FEIN or Social security number	Tax due			
Total tax due. Enter this amount in Box 2 on Side 1					
(This is the amount you expect to enter on Form 568, Side 1, line 4.)	\$				
Attach additional sheets if necessary					